

SULLIVAN HILL REZ & ENGEL  
A Professional Law Corporation  
James P. Hill, CA SBN 90478 (*Pro Hac Vice*)  
Jonathan S. Dabbieri, CA SBN 91963 (*Pro Hac Vice*)  
Elizabeth E. Stephens, NV SBN 5788  
228 South Fourth Street, First Floor  
Las Vegas, NV 89101  
Tel: (702) 382-6440/Fax Number: (702) 384-9102

Attorneys for Chapter 7 Trustee, William A. Leonard, Jr.

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA

In re

ASSET RESOLUTION, LLC,  
  
Debtor.

CASE NO. BK-S-09-32824-RCJ (Lead Case)  
Jointly Administered with Case Nos.:  
BK-S-09-32831-RCJ; BK-S-09-32839-RCJ;  
BK-S-09-32843-RCJ; BK-S-09-32844-RCJ;  
BK-S-09-32846-RCJ; BK-S-09-32849-RCJ;  
BK-S-09-32851-RCJ; BK-S-09-32853-RCJ;  
BK-S-09-32868-RCJ; BK-S-09-32873-RCJ;  
BK-S-09-32875-RCJ; BK-S-09-32878-RCJ;  
BK-S-09-32880-RCJ; BK-S-09-32882-RCJ

Chapter 7

Affects:

- ☒ All Debtors
- ☒ Asset Resolution, LLC, 09-32824
- ☐ Bundy 2.5 Million SPE, LLC, 09-32831
- ☐ Bundy Five Million SPE, LLC, 09-32839
- ☐ CFP Anchor B SPE, LLC, 09-32843
- ☐ CFP Cornman Toltec SPE, LLC, 09-32844
- ☐ CFP Gess SPE LLC, 09-32846
- ☐ CFP Gramercy SPE, LLC, 09-32849
- ☐ Fiesta Stoneridge, LLC, 09-32851
- ☐ Fox Hills SPE, LLC, 09-32853
- ☐ HFAH Monaco SPE, LLC, 09-32868
- ☐ Huntsville SPE, LLC, 09-32873
- ☐ Lake Helen Partners SPE, LLC, 09-32875
- ☐ Ocean Atlantic SPE, LLC, 09-32878
- ☐ Shamrock SPE, LLC, 09-32880
- ☐ 10-90 SPE, LLC, 09-32882

**ORDER ON OBJECTION OF WILLIAM  
A. LEONARD, JR., CHAPTER 7  
TRUSTEE, TO CLAIM NOS. 13-1 AND  
13-2 FILED BY THE INTERNAL  
REVENUE SERVICE IN THE ASSET  
RESOLUTION BANKRUPTCY**

Judge: Hon. Robert C. Jones

On January 27, 2010, the Internal Revenue Service filed its Proof of Claim, claim no. 13-1, in the Asset Resolution bankruptcy, in the amount of \$149,900.04. On February 10, 2010, the Internal Revenue Service filed its Proof of Claim, claim no. 13-2, in the Asset Resolution bankruptcy, in the amount of \$269,900.14, amending claim no. 13-1.

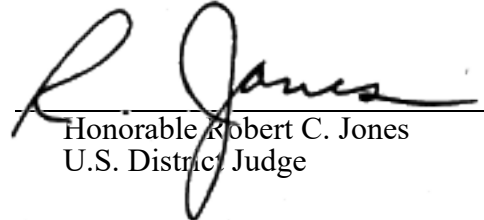
On July 1, 2020, the trustee filed his Notice of Hearing and Notice of Objection of William A. Leonard, Jr., Chapter 7 Trustee, to Claim Nos. 13-1 and 13-2 filed by the Internal Revenue Service in the Asset Resolution Bankruptcy, dkt. no. 3555. On July 24, 2020 the United States of America, on behalf of the Internal Revenue Service, filed its Response to Objection of William A. Leonard, Jr., Chapter 7 Trustee, to Claim Nos. 13-1 and 13-2, dkt. no. 3605. On February 17, 2021 the trustee filed his Reply in Support of Objection to Claims 13-1 and 13-2 of the Internal Revenue Service, dkt. no. 3696 and the Reply Declaration of Jonathan S. Dabbieri in Support of Objection to Claims 13-1 and 13-2 of the Internal Revenue Service, dkt. no. 3697.

The Internal Revenue Service was recently provided signed amended tax returns related to Claims 13-1 and 13-2. After reviewing the amended returns, the Internal Revenue Service agrees to concede Asset Resolution, LLC's objection to claims 13-1 and 13-2.

The Court having read and considered the papers filed in support of and in opposition to the objection and the Court having been advised that the trustee has filed with the Internal Revenue Service an amended tax return on behalf of Asset Resolution, LLC and based thereon the Internal Revenue Service consents to entry of an order sustaining the objection, and good cause appearing,

**IT IS HEREBY ORDERED** that, based upon the consent of the claimant, the Internal Revenue Service, claims no. 13-1 and 13-2 are hereby disallowed in their entirety.

Dated this 16th day of March, 2021.

  
Honorable Robert C. Jones  
U.S. District Judge

###

Submitted by:  
SULLIVAN, HILL, REZ & ENGEL  
A Professional Law Corporation

By: /s/ Jonathan S. Dabbieri  
Jonathan S. Dabbieri  
Attorneys for Chapter 7 Trustee,  
William A. Leonard, Jr.

Approved as to form and content:  
CHRISTOPHER CHIOU  
Acting United States Attorney

By: /s/ Brian W. Irvin  
Brian W. Irvin  
Assistant United States Attorney

**RULE 9021 DECLARATION**

In accordance with LR 9021, counsel submitting this document certifies as follows (check one):

☐ The court has waived the requirement of approval under LR 9021(b)(1).

☐ No party appeared at the hearing or filed an objection to the motion.

☐ I have delivered a copy of this proposed order to all attorneys who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below [list each party and whether the party has approved, disapproved, or failed to respond to the document]:

☒ I certify that this is a case under chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objected to the form or content of the order.

Dated this 15th day of March, 2021.

SULLIVAN HILL REZ & ENGEL  
A Professional Law Corporation

By: /s/ Jonathan S. Dabbieri  
Jonathan S. Dabbieri (*Pro Hac Vice*)  
Elizabeth E. Stephens  
Attorneys for Chapter 7 Trustee,  
William A. Leonard, Jr.

###